

**FAIRFAX COUNTY BOARD OF EQUALIZATION (BOE)
OF REAL ESTATE ASSESSMENTS
12000 Government Center Parkway, Suite 331
Fairfax, Virginia 22035-0033
Phone: 703-324-4891 Fax: 703-449-1888
www.fairfaxcounty.gov/boe**

2006 APPLICATION INSTRUCTIONS

Please read the instructions carefully before submitting your application.

Members of the BOE are Fairfax County property owners or residents who have been appointed by the Fairfax County Board of Supervisors. The responsibilities, duties and limits of power of the BOE are defined by the statutes of the Commonwealth of Virginia. The BOE is an independent body and not part of the Fairfax County Department of Tax Administration (DTA). The BOE does not make assessments nor does it set the tax rate.

THE ASSESSMENT IS PRESUMED TO BE CORRECT. THE BURDEN IS ON THE TAXPAYER TO SHOW THAT THE PROPERTY ON APPEAL IS VALUED AT MORE THAN ITS FAIR MARKET VALUE, THAT THE ASSESSMENT IS NOT UNIFORM IN ITS APPLICATION, THAT IT IS OTHERWISE NOT EQUALIZED, OR THAT THERE ARE MISTAKES OF FACT, INCLUDING COMPUTATION.

TO RECEIVE RELIEF FROM THE BOE, THE TAXPAYER MUST PRODUCE SUBSTANTIAL EVIDENCE THAT THE ASSESSMENT IS ERRONEOUS AND WAS NOT ARRIVED AT IN ACCORDANCE WITH GENERALLY ACCEPTED APPRAISAL PRACTICE.

A completed application consists of the submission of this fully completed form plus a written statement describing the error you believe DTA made in determining the value of your property. Supplemental evidence to support your claim should also be included. All written materials you intend to present as evidence supporting your case **MUST** be submitted by June 1. **NO ADDITIONAL WRITTEN EVIDENCE WILL BE ACCEPTED AT THE PUBLIC HEARING.** All parts of the appeal must be neatly typed or printed and submitted to the BOE in **duplicate**. The pages of the appeal are to be numbered in bold, black type at the bottom.

If it is proven that the assessment is in error, the BOE will determine whatever correction must be made and will direct DTA to make the appropriate change. It is the power and responsibility of the BOE to raise, lower, or affirm any real estate property assessment in order to ensure the equitable distribution of the tax burden among all of the citizens of Fairfax County.

In order to be considered, appeal applications, including all written evidence, must be delivered to the BOE no later than 4:30 p.m., or postmarked no later than midnight, June 1, 2006. Note: If the filing deadline falls on a Saturday, Sunday, or Fairfax County holiday, the deadline is the following business day.

2006 BOE HEARING PROCEDURES

The order of procedure for the hearing of an appeal shall be:

- (a) Swearing-in of witnesses. All persons who intend to testify before the BOE shall be duly sworn.
- (b) Presentation of the appellant's case, including testimony of witnesses and presentation of documentary evidence (10 minutes).
- (c) Presentation of testimony and documentary evidence by the Department of Tax Administration (10 minutes).
- (d) Appellant's rebuttal of testimony and evidence given by the Department of Tax Administration (5 minutes).
- (e) Discussion among Board members hearing the appeal.
- (f) Decision of Board members is made and recorded.

IMPORTANT: READ INSTRUCTIONS BEFORE COMPLETING THIS FORM

FOR BOE USE ONLY
APPLICATION NUMBER

Application for Equalization of Real Property Assessment

Fairfax County Board of Equalization
of Real Estate Assessments
12000 Government Center Parkway, Suite 331
Fairfax, Virginia 22035-0033
Phone: 703-324-4891 Fax: 703-449-1888
www.fairfaxcounty.gov/boe

MAP REFERENCE NUMBER			
PLAT NUMBER	SUBDIV	BLK OR SEC	PARCEL OR LOT

TYPE OR PRINT INFORMATION CLEARLY AND SUBMIT IN DUPLICATE TO BOE OFFICE BY JUNE 1, 2006

Property Street Address:		
Property Location (City):	Property Zip Code:	
Building Name (if any):		
Name of owner (s) on January 1, 2006:		
Assessment: Land:	Improvement:	Total:

BASIS FOR APPEAL (YOU MUST SELECT AT LEAST ONE):

- ☐ **FAIR MARKET VALUE:** This property is assessed greater or lesser than its Fair Market Value.
- ☐ **LACK OF UNIFORMITY:** This property assessment is out of line generally with similar properties.
- ☐ **ERRORS IN PROPERTY DESCRIPTION:** Assessment is based upon inaccurate information concerning this property, such as lot size, square footage, condition of property, flood plain, topography, zoning, etc.

APPLICANT INFORMATION

I believe the proper assessment of this property on January 1, 2006 should be:		
Land:	Improvement:	Total:
Check One: <input type="checkbox"/> I am the owner of record <input type="checkbox"/> I am not the owner of record		
If the applicant is not the owner of record of the subject property, the application must include a Letter of Authorization from the owner. Such authorization must be signed by the owner prior to the date of application and either be written on the owner's letterhead or notarized. For income producing properties, a completed copy of the Fairfax County Department of Tax Administration annual income/expense survey, as submitted to Fairfax County for the calendar years 2004 and 2005, along with applicable rent rolls, must be included with this application.		
I hereby certify that the facts contained herein and attached hereto are true, accurate, and correct, to the best of my knowledge and belief.		
Given under my hand this _____ day of _____, 2006		
Signature of Applicant: _____		
Relation to property owner: (Attorney, Tax Rep., etc.): _____		
Type or print name of applicant: _____		
Phone: Work () _____ Home () _____ E-Mail _____		
Mailing address: _____		

1. Applicant's failure to complete all sections of this application and/or the failure of the representative of an owner to include the owner's authorization may result in a denial of the application for hearing.
2. When this appeal is filed, the valuation of both land and improvement are reopened and either or both may be increased, decreased, or affirmed. A separate application must be made for each parcel.
3. Any appraisal report or professionally prepared opinion of value submitted with this application must be complete as originally prepared. Partial reports will not be considered as valid evidence of value. Such valuation reports or opinions must be signed by the original preparer.

FAIRFAX COUNTY BOARD OF EQUALIZATION OF REAL ESTATE ASSESSMENTS

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APPLICATION SUPPLEMENT FOR RESIDENTIAL PROPERTY APPEALS

Please provide information relating to properties whose characteristics, assessments, or sales prices support your claim. Sales must have been finalized on or before the first day of January of the year in which you appeal.

Map Reference:
Owner (s):
Property Address:
Assessed Value: Land: _____ Improvement: _____ Total: _____
Land Area: _____ Zoning: _____
STATE HOW THIS PROPERTY SUPPORTS YOUR APPEAL (sale price, uniformity, etc.): _____ _____

Map Reference:
Owner (s):
Property Address:
Assessed Value: Land: _____ Improvement: _____ Total: _____
Land Area: _____ Zoning: _____
STATE HOW THIS PROPERTY SUPPORTS YOUR APPEAL (sale price, uniformity, etc.): _____ _____

Map Reference:
Owner (s):
Property Address:
Assessed Value: Land: _____ Improvement: _____ Total: _____
Land Area: _____ Zoning: _____
STATE HOW THIS PROPERTY SUPPORTS YOUR APPEAL (sale price, uniformity, etc.): _____ _____